

Reported Recommending
Ind. Postponed
Passed Senate
Failed to Pass Senate
Passed House
Failed to Pass House

Senate File 208

February 5, 1947.

Passed on File.

By WAYS and MEANS.

A BILL FOR

An Act to provide for the taxation of airplanes under the Iowa laws relating to sales and use tax; and amending sections four hundred twenty-two point forty-six (422.46), four hundred twenty-three point four (423.4), and three hundred twenty-eight point twenty-five (328.25), Code 1946.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred twenty-two point forty-
2 six (422.46), Code 1946, is hereby amended by adding after
3 line eight (8) the following: "This provision shall not
4 apply to the sale of airplanes."

1 Sec. 2. Section four hundred twenty-three point four
2 (423.4), Code 1946, is hereby amended by inserting after the
3 word "property" in line one (1) of subsection three (3) the
4 words "other than airplanes".

1 Sec. 3. Section three hundred twenty-eight point twenty-
2 five (328.25), Code 1946, is hereby amended by inserting after
3 the comma (,) in line three (3) the words "except state sales
4 or use tax".

5 This act being deemed of immediate importance, shall be
6 in full force and effect from and after its passage and publi-
7 cation in the....., a newspaper published